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5 Attorneys for the United States of America

7 **IN THE UNITED STATES DISTRICT COURT FOR THE**
8 **NORTHERN DISTRICT OF CALIFORNIA**
9 **SAN FRANCISCO DIVISION**

11 **WACHOVIA BANK, N.A. AS TRUSTEE)**
(BAYVIEW), a national banking association)

Case No.: 3:07-cv-6015-SI

12 **Plaintiff,)**

13 **v.)**

14 **JOHN CLIFTON ELSTEAD, an individual;)**
SANDRA F. ELSTEAD, also known as)
SANDRA F. WAGNER, an individual; ; TITLE)
INSURANCE AND TRUST COMPANY, a)
California corporation; FIDELITY NATIONAL)
TITLE INSURANCE COMPANY, a California)
corporation; SUSAN ELSTEAD, an individual;)
LAW OFFICES OF WALKER & DURHAM,)
an entity of unknown form; THE UNITED)
STATES OF AMERICA; MBNA AMERICA)
BANK, N.A., a national banking entity;)
MEUSER COLLECTION COMPANY doing)
business as MEUSER OF CALIFORNIA, a)
California corporation; UNIVERSAL FENCES)
& SUPPLY, INC., a California corporation;)
THE CITY OF OAKLAND, a municipal entity;)
DOES 1 through 100, inclusive,)

23 **Defendants.)**

25 **ANSWER**

26 Defendant, the United States of America, answer the Complaint for Judicial Foreclosure
27 as follows:

28 1. Admits.

2. Admits.

3-7. The United States lacks knowledge or information sufficient to form a belief as to the truth of the matters asserted in paragraphs 3-7.

8. The United States admits that the IRS recorded a lien in the Alameda County Recorder's Office against the subject property on September 12, 2002, and avers that the total amount of the secured by the lien equals \$436,939.40.

9-11. The United States lacks knowledge or information sufficient to form a belief as to the truth of the matters asserted in paragraphs 9-11.

12. Admits.

13. Admits.

14. The United States lacks knowledge or information sufficient to form a belief as to the truth of the matter asserted.

15. Defendant admits the allegations of paragraph 15 as it pertains to the United States or its agencies.

16. Admits.

17-33. The United States lacks knowledge or information sufficient to form a belief as to the truth of the matters asserted in paragraphs 17-33.

FIRST CAUSE OF ACTION

34. The United States incorporates its responses to paragraphs 1-33, supra.

35-41. The United States lacks knowledge or information sufficient to form a belief as to the truth of the matters asserted in paragraphs 35-41.

42. The United States lacks knowledge or information sufficient to form a belief as to the truth of the matter asserted.

WHEREFORE, the United States prays that the Court:

1. Enter an Order of Sale of the Subject Property to satisfy the debts of defendant John C. Elstead;
2. Determine the parties rights and interests to the proceeds from the sale of the Subject Property; and
3. Issue and Order distributing the excess proceeds from the sale of the Subject Property in accordance with parties' interests.

1 JOSEPH RUSSONIELLO
2 United States Attorney

3 /s/ Thomas M. Newman
4 THOMAS M. NEWMAN
5 Assistant United States Attorney
6 Tax Division

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